

ABSTRACT OF THE DISCLOSURE

The object of the present invention is to provide a masking material for dry etching, which is suitable for fine processing of a magnetic film as thin as a few nm such as NiFe or CoFe constituting a TMR film and capable of simplifying the process for producing a TMR element and reducing production costs related to facilities and materials. This object was solved by a masking material for dry etching of a magnetic material by using a mixed gas of carbon monoxide and a nitrogenous compound as etching gas, which comprises a metal (tantalum, tungsten, zirconium or hafnium) with a melting or boiling point increasing upon conversion thereof into a nitride or carbide.